

# Audit Flexibility Management Competency and Audit Success: Evidence from Governmental Auditors in Thailand

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## Abstract

The rapidly changing environment has an effect on an auditors' operational by causing increasingly difficult and complex operational audits. Flexibility competency is a key factor that leads to audit performance which achieve audit goal under dynamic environment. This research aimed to investigate the effect of audit flexibility management competency on audit success evidence from governmental auditors in Thailand. The data were collected by using questionnaire from 528 governmental auditors (GAs) in the time period during September - October, 2016. The ordinary least squares regression analysis was used as a statistical tool for this research. The findings showed that all dimensions of audit flexibility management competency have significant positive influences on audit quality. Meanwhile, there are only audit integration focus and audit improvement continuity have significant positive influences on audit excellence. In addition, the results indicated that audit quality and audit excellence have significant positive influence on audit success. This research provides benefits on auditors' awareness to improve and develop audit flexibility management competency in accordance with environmental change in order to achieve auditor professionalism in the future. Furthermore, the findings are a useful guideline for regulators and organizations to strengthen their audit department by enhancing the management competency of flexibility auditing.

**Keywords:** Audit flexibility management competency, Audit success

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## 1. Introduction

Recently, Globalization of business has dramatically increased the need for consistent and high quality financial reporting which it has directly affects both accounting and auditing (IFAC, 2005a). In addition, the complexity of business transactions resulting from the nature of business operations in new form, the advancement of information technology and the improvement of professional standards of regulatory agencies in order to provide information of financial statements that can show correctly, appropriate and timeliness of information to use for economic decisions making. These factors are audit environmental change which affecting auditor operation that cumbersome and even more complex. The auditor required to develop the audit work in accordance with the changes of the environment in order to maintain audit quality and achieve audit goal.

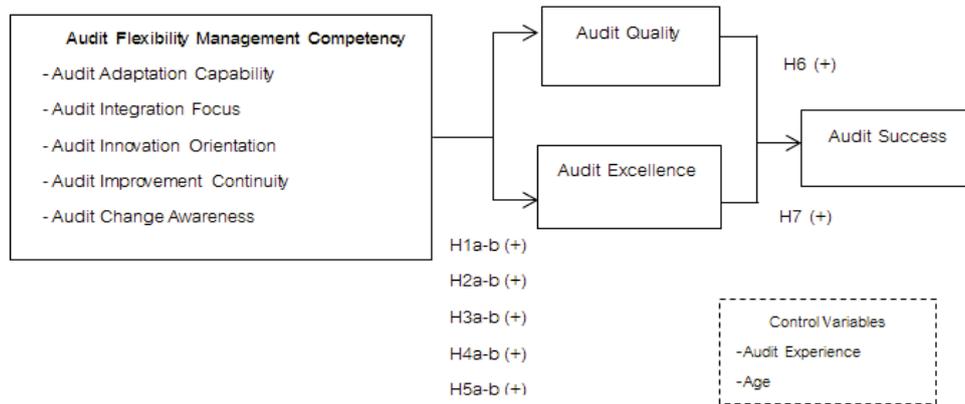
Flexibility competency is an issue that has been studied extensively in many disciplines and has been published many articles (Combe, 2012) which most researchers argue that flexibility competency will cause performance increases. However, there is little research on business service groups, and at the individual level. Therefore, to fulfill this gap and it is a challenge to research on services sectors that focus on auditing services context at the individual level. The research question is how does audit flexibility management competency affect audit success?. The purpose of this research is to examine the effect of audit flexibility management competency on audit success. This research considers governmental auditors in the Office of the Auditor General of Thailand as a population and a sample for two reasons. Firstly, governmental auditors have a role in the added-value economy of the country through creating reliability and confidence of investors in governmental operations with no corruption. Secondly, governmental auditors who have conducted an audit of the country's spending money which is necessary and important for better fiscal performance, socializing and the public, as stakeholder expect audit quality from audit reporting to be transparent with accurate and straightforward facts.

This research is organized as follows: First, background literature and hypotheses development. Second, provide the research methodology. Third, provides the results of the data analysis and conclude with a discussion of the findings. Fourth, presents the limitations, and future research.

## 2. Literature reviews and hypotheses development

The conceptual framework, linkage, and conceptual models present the relationships among the major constructs: audit flexibility management competency and its consequences, as presented by the proposed conceptual framework in Figure 1.

Figure 1  
Effect of audit flexibility management competency on audit success



### 2.1 Audit flexibility management competence

The researchers applies dynamic capability theory to explain the influence of audit flexibility management competence on audit success via audit quality and audit excellence which demonstrate that audit flexibility management competency be regarded as the dynamic competency of the auditor that will result in a successful job performance under the changing of environment. Audit flexibility management competency is means auditors' ability to use nontraditional methods though process of adaptation, development and improvement audit operation in accordance with the appropriate parties and circumstances with audit situations. In addition, this research developed new dimension of audit flexibility management competence, based on previous research of (Schneider & Spieth, 2014; Singh, Oberoi, & Ahuja, 2013). These components are: (1) audit adaptation capability, (2) audit integration focus, (3) audit innovation orientation, (4) audit improvement continuity, and (5) audit change awareness.

#### 2.1.1 Audit adaptation capability

Audit adaptation competency is one of ten core competencies which demonstrates the ability to use or consider nontraditional methods; and makes changes in response to demands and circumstances The Institute of Internal Auditors: IIA (2008). Adaptations are intended to provide flexibility of operating processes and can respond to the change in the environment. In addition, adaptation competency and expertise are obtainable in a professional audit (Chen, Sun, & Wu, 2011). It is an important characteristic to enhance high-quality financial reports under uncertain and rapidly-changing environments (Chanaklang, Ussahawanitichakit, & Boonlua, 2015).

This research, audit adaptation capability refers to ability to efficiently adjust audit operation, modify audit planning, change audit technique and apply the audit method that is appropriate with situations. Audit process flexibility enables the auditors to meet different situations in order to achieve objectives without an increase in audit resource. Hence, the hypotheses are proposed as follows:

Hypotheses 1a-b: Audit adaptation capability will have a positive influence on (a) audit quality (b) audit excellence.

#### **2.1.2 Audit integration focus**

Audit integration focus refers to auditors' ability to efficiently link audit process, audit information and audit planning including mixed audit technique systematic together. The advantage of auditing integration are decreasing audit time, audit cost and workload, more integrated compliance views, fewer risks and increasing the quality of work (Bradts, 2007). Effective integration may result in a success to convergence in audit work (Chaney & Kim, 2007). Hence, audit integration focus may have a positive relationship with audit proficiency, best audit practice, audit productivity. These ideas lead to posit the following hypotheses:

Hypotheses 2a-b: Audit integration focus will have a positive influence on (a) audit quality (b) audit excellence.

#### **2.1.3 Audit innovation orientation**

Audit innovation orientation refers to an ability to efficiently apply the new audit technique, new audit procedure, new audit method, and modern information technology to audit operation. The innovation is a greater need and important factor of success that necessary to improve the system works always in order to enhance performance and advantage competition. Likewise, in auditing context, it is critical for the auditors to adopt best practice in respect to emerging technologies in order to enhance audit performance and efficiency audit resource allocation.

Previous research found benefits of audit innovation such as: reducing travel costs and latency, and increasing efficiency and coverage (Teeter, Alles, & Vasarhelyi, 2010), the adoption of new audit practices (Kotb & Roberts, 2011), audit quality enhancement and audit report efficiency (Lilien, 2008). Based upon the above, the hypotheses are proposed as follows:

Hypotheses 3a-b: Audit innovation orientation will have a positive influence on (a) audit quality (b) audit excellence.

#### **2.1.4 Audit improvement continuity**

Audit improvement continuity refers to ability to analyze the auditing operations' problems and bring the experience of the past as a guide to improve the performance always. Audit development continuity has involved the improvement of action, tacit learning, and knowledge-sharing that were implemented to achieve best audit practices and lead to good audit performance (Garavan, 2007). Continuous audit improvement enables auditors to effectively assess the business risk of their clients. These ideas lead to posit the following hypotheses:

Hypotheses 4a-b: Audit improvement continuity will have a positive influence on (a) audit quality (b) audit excellence.

### 2.1.5 Audit change awareness

Audit change awareness refers to ability to study, search and track, understands and analyzes the impact of changes in auditing operation efficiently. The development of professional skills at an advanced level in an audit environment is the ability to apply relevant audit standards and the guidance of the International Federation of Accountants (IFAC, 2005b). The auditors must have awareness of the environmental audit change to be able to adopt the appropriate audit function. The follow audit news and pay attention in standard profession change will help the auditor can perform that more compliant with regulation lead to efficiency, reduce time, save cost and arise worthiness. These ideas lead to posit the following hypotheses:

Hypotheses 5a-b: Audit change awareness will have a positive influence on (a) audit quality (b) audit excellence.

## 2.2 Audit flexibility management competence, its consequences, and audit success

### 2.2.1 Audit quality

A component of financial reporting quality is audit quality, because audit quality improves financial reporting quality that enhances the credibility of the financial reports (DeFond & Zhang, 2014). This research audit quality is defined as outcome of audit practice that can present audit reports to establish reasonable assurance to stakeholders, and to ensure the reliability and fairness of financial statements presented that detect fraud or errors, and present audit report with accuracy and respond the needs of users timely. The auditor who have quality of audit operation will have pride from their performance, In addition, they will be accepted from the stakeholders because performance auditing quality by demonstrating the reliability of the financial report. Hence, the hypothesis is proposed as follows:

Hypotheses 6: Audit quality will have a positive influence on audit success.

### 2.2.2 Audit excellence

This research defines audit excellence as audit outcome that higher quality than standard, quick, consistent with the objectives and targets in its entirety and provide information to prevent fraud to occur efficiently. From the previous research, Francis (2004) found the relationship between financial reporting quality (earnings quality) and reputation (auditor's industry leadership). An auditor who has audit quality tends to receipt audit reputation though audit's industry leadership. Therefore, an auditor who can perform a higher quality than the standards set, work completed earlier than scheduled, the audit cost is lower than the defined and can offer information to prevent fraud which may occur of auditee. There are tendency audit achievement by the recognition of the stakeholders that are working with a quality, receive reward and take pride in their own successful careers in professional existence can be sustained. These ideas lead to posit the following hypothesis:

Hypotheses 7: Audit excellence will have a positive influence on audit success.

### 3. Research method

#### 3.1 Sample selection and data collecting procedure

This study collected data from governmental auditors in the Office Auditor General of Thailand (OAG). A list of samples was obtained from online database of human resource management office, the Office Auditor General of Thailand on intranet in 22 May, 2016. Based on these databases, there are 1,239 auditors. The questionnaires were sent to 1,239 auditors, 528 completed surveys were usable which response rate was 42.61 percent.

The test of non-response bias was tested by comparing the pattern of answers received between the early-group and the late-group of returned mailings. A t-test comparison is conducted to examine the demographic significant differences two group, which consisted of age ( $t = 0.463$ ,  $p > 0.05$ ), status ( $t = 1.274$ ,  $p > 0.05$ ), level of education ( $t = 0.825$ ,  $p > 0.05$ ), audit experience ( $t = -0.074$ ,  $p > 0.05$ ) and work position ( $t = 0.323$ ,  $p > 0.05$ ). The results indicated that there were no significant differences between early and late responses at a 95% confidence level. Therefore, non-response bias is not a key problem in this research (Armstrong and Overton, 1977).

#### 3.2 Measurements variables

To measure each construct in the conceptual model, all variables gained from the survey are measured by a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree).

##### 3.2.1 Dependent variable

Audit success is the achievement of the auditing profession through audit reputation, reward, and self-esteem. This construct is measured using a four-item scale adapted from Wittayapoom and Ussahawanitchakit (2009).

##### 3.2.2 Independent variable

Audit adaptation capability is an ability to adjust audit operations, modify audit planning, change audit technique, and apply the audit method efficiently that is appropriate to audit situations. This construct is measured using a four-item scale developed as a new scale, based on its definition.

Audit integration focus is an ability to efficiently link audit process, audit information, and audit planning, including mixing audit technique systems together. This construct is measured using a four-item scale adapted from Sumritsakun and Ussahawanitchakit (2009).

Audit innovation orientation is efficiently applying new audit techniques, new audit procedures, new audit methods, and modern information technology to an audit operation. This construct is measured using a four-item scale, developed as a new scale, based on its definition.

Audit improvement continuity is an ability to analyze auditing operations' problems and bring the experience of the past as a guide to always improve the performance. This construct is measured using a four-item scale, developed as a new scale, based on its definition.

Audit change awareness is the ability to study, search, track, understand and analyze the impact of changes in efficient auditing operations. This construct is measured, using a four-item scale

developed as a new scale, based on its definition.

### 3.2.3 Mediating variables

Audit quality is the outcome of audit operations by which auditors can present audit reports establishing reasonable assurance to stakeholders and responding to the needs of users in a timely manner. This construct is measured by using a four-item scale adapted from Chanruang and Ussahawanitchakit (2011).

Audit excellence is audit outcomes that have higher quality than standard, with work completed ahead of schedule, including providing information to effectively prevent fraud. This construct is measured by using a four-item scale adapted from Jannopat, Janjarasjit, & Ussahawanitchakit (2014).

### 3.2.4 Control variables

Audit Experience is measured by the number of years of audit experience is represented by a dummy variable including 0 is less than or equal to 10 years old, and 1 is more than 10 years old. Prior research suggested that years of working help improve performance and build skills with a positive relationship on audit efficiency (Sarah, 1990). The auditors with more experience in collective knowledge have skills that lead to increased audit competency (Kaplan, O'Donnell, & Arel, 2008).

Age is auditor's age is presented by a dummy variable that were separated into two groups; 0 is less than 36 years old and 1 is equal to or more than 36 years old. The age of auditors plays an important role for the audit professional. Prior research suggested that age has an impact on the practices and performance of an audit (Firth, 2002).

## 3.3 Method

### 3.3.1 Data analysis

The researchers test validity and reliability of measurement instruments. Construct validity test by factor loadings. In this research, the factor loadings of each item is expressed between 0.546–0.932, it is greater than the 0.40 cut-off and statistically significant indicating that there is construct validity (Nunnally & Bernstein, 1994). Moreover, the Cronbach's alpha coefficients for all variables are presented between 0.726–0.883 that are greater than 0.70. Therefore, Cronbach's alpha is deemed to have adequate reliability (Hair et al., 2010).

### 3.3.2 Statistics analysis

The Ordinary Least Squares (OLS) regression analysis proposes to test all hypotheses following the conceptual model as presented in equations 1-3 as follows:

$$\text{Equation 1: } \text{QUA} = \alpha_{01} + \beta_1\text{ADA} + \beta_2\text{INT} + \beta_3\text{INN} + \beta_4\text{IMP} + \beta_5\text{CHA} + \beta_6\text{AGE} + \beta_7\text{EXP} + \epsilon_{01}$$

$$\text{Equation 2: } \text{EXE} = \alpha_{02} + \beta_8\text{ADA} + \beta_9\text{INT} + \beta_{10}\text{INN} + \beta_{11}\text{IMP} + \beta_{12}\text{CHA} + \beta_{13}\text{AGE} + \beta_{14}\text{EXP} + \epsilon_{02}$$

$$\text{Equation 3: } \text{SUC} = \alpha_{03} + \beta_{15}\text{QUA} + \beta_{16}\text{EXE} + \beta_{17}\text{AGE} + \beta_{18}\text{EXP} + \epsilon_{03}$$

4. Results and discussions

In Table 2, the results of the correlation analysis of all constructs which the correlation matrix can prove the correlation between two variables and verify the multicollinearity problems by the inter-correlations among the independent variables of 0.061–0.852,  $p < 0.01$  that correlations were less than 0.90. It is indicated that there are no multicollinearity problems confronting in this research (Hair et al., 2010). Moreover, the results show that all of dimension of audit flexibility management competency have significantly and positively correlate with audit quality, and audit excellence.

Table 2 Descriptive statistics and correlation matrix of each dimension of audit flexibility management competency, audit quality, audit excellence, and audit success<sup>a</sup>

Variable	ADA	INT	INN	IMP	CHA	QUA	EXC	SUC	AGE	EXP
Mean	3.71	3.68	3.75	3.68	3.65	3.67	3.62	3.62	N/A	N/A
S.D.	0.55	0.57	0.57	0.58	0.58	0.59	0.60	0.59	N/A	N/A
ADA	1.000									
INT	.812 <sup>***</sup>	1.000								
INN	.732 <sup>***</sup>	.801 <sup>***</sup>	1.000							
IMP	.703 <sup>***</sup>	.794 <sup>***</sup>	.786 <sup>***</sup>	1.000						
CHA	.652 <sup>***</sup>	.696 <sup>***</sup>	.698 <sup>***</sup>	.852 <sup>***</sup>	1.000					
QUA	.609 <sup>***</sup>	.659 <sup>***</sup>	.654 <sup>***</sup>	.667 <sup>***</sup>	.641 <sup>***</sup>	1.000				
EXC	.560 <sup>***</sup>	.639 <sup>***</sup>	.634 <sup>***</sup>	.641 <sup>***</sup>	.608 <sup>***</sup>	.844 <sup>***</sup>	1.000			
SUC	.597 <sup>***</sup>	.623 <sup>***</sup>	.635 <sup>***</sup>	.607 <sup>***</sup>	.578 <sup>***</sup>	.774 <sup>***</sup>	.819 <sup>***</sup>	1.000		
AGE	.194 <sup>***</sup>	.176 <sup>***</sup>	.160 <sup>***</sup>	.146 <sup>***</sup>	.142 <sup>***</sup>	.091 <sup>**</sup>	.061	.126 <sup>***</sup>	1.000	
EXP	.142 <sup>***</sup>	.145 <sup>***</sup>	.144 <sup>***</sup>	.103 <sup>**</sup>	.111 <sup>**</sup>	.121 <sup>***</sup>	.082	.138 <sup>***</sup>	.686 <sup>***</sup>	1.000

Note: \*\*\*  $p < 0.01$ , \*\*  $p < .05$

Table 3 demonstrates the results of ordinary least squares regression analysis of the effects of each dimension of audit flexibility management competency (audit adaptation capability, audit integration focus, audit innovation orientation, audit improvement continuity, and audit change awareness) on its consequences (audit quality, and audit excellence).

Firstly, the results found that audit adaptation capability has significant positive influence on audit quality (H1a:  $\beta_1 = 0.104$ ,  $p < 0.10$ ). Audit adaptation capability is an important characteristic to protect the public interest in that the performance of the auditor can affect the quality of financial reporting (Lee, 1995; Forgarty & Rigsby, 2010). Hence, *Hypothesis 1a is supported*. However, audit adaptation capability has no significant positive influence on audit excellence (H1b:  $\beta_8 = 0.010$ ,  $p > 0.10$ ). Previous research found that the role of flexibility and adaptation in coping with an unpredictable supply (Combe, 2012). An audit adaptation capability expressed in a situation that does not go as planned and the process of adaptation often cause increased costs by adjustment to operational procedures in accordance with

suitable situations faced. The benefit of flexibility is more difficult to see until it is needed (Tan & Zeng, 2009). As a result, audit adaptation capability does not tend to encourage audit excellence. *Thus, Hypothesis 1b is not supported.*

Secondly, the findings of audit integration focus (Hypotheses 2a – 2b) has significant positive influence on audit quality (H2a:  $\beta_2 = 0.178$ ,  $p < 0.05$ ), and audit excellence (H1b:  $\beta_9 = 0.240$ ,  $p < 0.001$ ). This is consistent with prior studies which Integrating audit working paper processes into the overall audit management cycle can help reduce audit function and help enhance effective audit execution process (Bradts, 2007). *Hence, Hypotheses 2a, 2b, and 2c are supported.*

Thirdly, in terms of audit innovation orientation (Hypotheses 3a – 3b), it has significant positive influence on audit quality (H3a:  $\beta_3 = 0.191$ ,  $p < 0.05$ ), and audit excellence (H3b:  $\beta_{10} = 0.271$ ,  $p < 0.001$ ). The auditors who use electronic communication to conduct their reviews, leading to enhance audit quality and decrease audit time (Brazel, Agoglia, & Hatfield, 2004). *Hence, Hypotheses 3a, 3b, and 3c are supported.*

Fourthly, audit improvement continuity has significant positive influence on audit quality (H4a:  $\beta_4 = 0.125$ ,  $p < 0.01$ ). The continuous development enhancing greater audit process contributes to audit efficiency (Gupta, Umanath, & Dirsmith, 1999; Kent, Munro, & Gambling (2006). *Thus, Hypotheses 4a is supported.* Nevertheless, audit improvement continuity has no significant positive influence on audit excellence (H4b:  $\beta_{11} = 0.121$ ,  $p > 0.10$ ). The cost of process improvement analysis of audit evidence by using information technology processes increases audit cost (Braun and Davis, 2003). Therefore, audit improvement continuity is insufficient leads to audit excellence. *Hence, Hypothesis 4b is not supported.*

Finally, the results regarding audit change awareness (Hypotheses 5a-5b) indicate that audit change awareness has a significant positive influence on audit quality (H5a:  $\beta_5 = 0.214$ ,  $p < 0.001$  and audit excellence (H5b:  $\beta_{12} = 0.188$ ,  $p < 0.05$ ). The increased awareness leads to choose the methods for audit's effectiveness that could be increasing audit performance (Bota-Avram, Popa, & Stefanescu, 2011). *Thus, Hypotheses 5a, 5b, and 5c are supported.*

For the two control variables, the results indicate that auditor's age has significant negative influence on audit quality ( $\beta_6 = -0.173$ ,  $p < 0.001$ ), and audit excellence ( $\beta_7 = -0.173$ ,  $p < 0.05$ ) meaning that auditors who are less than 36 years old have higher audit quality and audit excellence than auditors whose ages are equal to or more than 36 years old. In addition, the results demonstrate that audit experience has significant, positive influence on audit quality ( $\beta_{13} = 0.149$ ,  $p < 0.10$ ). However, audit experience has no significant, positive influence on audit excellence ( $\beta_{14} = 0.076$ ,  $p > 0.10$ ). Therefore, audit experience does not affect to audit quality and audit excellence. This result, accordance with previous research of Azizkhani, Monroe, and Shailer (2007) who found that auditors who learn from prior experience do not increased audit quality.

Table 3 Results of the regression analysis for the effects of dimension of audit flexibility management competency on audit quality and audit excellence<sup>a</sup>

Independent Variables	Dependent Variables	
	QUA	EXE
	Equation 1 H1a-H5a	Equation 2 H1b-H5b
Audit Adaptation Capability (ADA)	0.104* (0.054)	0.010 (0.056)
Audit Integration Focus (INT)	0.178** (0.065)	0.240*** (0.067)
Audit Innovation Orientation (INN)	0.191** (0.056)	0.217*** (0.059)
Audit Improvement Continuity (IMP)	0.125* (0.071)	0.121 (0.074)
Audit Change Awareness (CHA)	0.214*** (0.058)	0.188** (0.061)
Age (AGE)	-0.173** (0.080)	-0.173** (0.083)
Audit Experience (EXP)	0.149* (0.081)	0.076 (0.085)
Adjusted R <sup>2</sup>	0.520	0.479
Maximum VIF	5.558	5.558

Note: \*\*\* p < 0.01, \*\* p < 0.05, \* p < 0.10, <sup>a</sup> Beta coefficients with standard errors in parentheses

Table 4 presents the results of OLS regression analysis of the relationships among audit quality, audit excellence, and audit success which are followed by hypotheses 6 and 7. The evidence in Table 4 indicates that audit quality has a significant positive influence on audit success (H6:  $\beta_{22} = 0.274$ ,  $p < 0.001$ ). An auditor who has high quality performance will gain high reputation and sustain in a dynamic market (Musig & Ussahavanichakit, 2011). *Hence, Hypotheses 6 is supported.* In addition, the results indicate that audit excellence has significant positive influence on audit success (H7:  $\beta_{34} = 0.583$ ,  $p < 0.001$ ). An auditor who has the quality of the work that can reduce audit cost, will achieve audit success (Watkins, Hillison, & Morecroft, 2004). *Hence, Hypothesis 7 is supported.*

For the two control variables, the results indicate that age and audit experience has no significant positive influence on audit success ( $\beta_{17} = 0.099$ ,  $p > 0.10$ ), and audit excellence ( $\beta_{18} = 0.052$ ,  $p > 0.10$ ). Therefore, age and audit experience does not affect to audit success.

Table 4 Results of the regression analysis the effects of audit flexibility management competency's consequences on audit success<sup>a</sup>

Independent Variables	Dependent Variables
	SUC Model 3 H6,H7
Audit Quality (QUA)	0.274*** (0.045)
Audit Excellence (EXC)	0.583*** (0.045)
Age (AGE)	0.099 (0.063)
Audit Experience (EXP)	0.052 (0.065)
Adjusted R <sup>2</sup>	0.697
Maximum VIF	3.515

Note: \*\*\* p < 0.01, \*\* p < 0.05, \* p < 0.10, <sup>a</sup> Beta coefficients with standard errors in parentheses

## 5. Conclusion

Audit flexibility management competency is key factor to success audit operational in globalization era that environmental always changes. This research is one of the early attempts to investigate audit flexibility management competency effects at the individual level. In addition, in this research has developed hypotheses which provide an insight into beneficial of audit flexibility management competency to audit performance. Moreover, this research provides five new dimension of audit flexibility management competency from previous research: (1) audit adaptation capability (2) audit integration focus (3) audit innovation orientation (4) audit improvement continuity and (5) audit change awareness. The auditors who have audit flexibility management competency tend to achieve audit success that enhance audit performance through audit quality and audit excellence. These findings suggest for regulators and organizations to strengthen their audit department by enhancing the management competency of flexibility auditing in order to increase audit quality. However, the results found that audit adaptation capability and audit improvement continuity do not tend to encourage audit excellence, which provides the opportunity to extend studies in the future research. In addition, this research only examines governmental auditors from the Office of the Auditor General of Thailand. Therefore, findings from this research should be careful on interpreting and applying the results. This limitation leads to opportunities for future research that future research avenues may study from other population such as, certified public accountant (CPA), tax auditor (TA), includes comparative studies.

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